

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF TEXAS
TYLER DIVISION

UNITED STATES OF AMERICA,	§	
	§	
Plaintiff,	§	
v.	§	
	§	CIVIL NO. 6:14-cv-595
JOHN PARKS TROWBRIDGE, JR.,	§	
BRIGHT FUTURE INVESTMENTS, INC,	§	
IDEAL ABILITIES, and	§	
TYLER COUNTY TAX OFFICE,	§	
	§	
Defendants.	§	

COMPLAINT

Plaintiff, United States of America, pursuant to 26 U.S.C. §§ 7401, 7402, and 7403, at the direction of the Attorney General of the United States, or his delegate, and at the request of the Secretary of the Treasury, or his delegate, brings this action against defendant, John Parks Trowbridge, Jr., to foreclose federal tax liens against real property known as 320 Private Road 7120, Woodville, Texas 75979.

JURISDICTION AND VENUE

1. This Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402 and 7403 and 28 U.S.C. §§ 1340 and 1345.
2. Venue is proper pursuant to 28 U.S.C. §§ 124(c) and 1391(b)(2).

PARTIES

3. Plaintiff is the United States of America.
4. Defendant, John Parks Trowbridge, Jr., resides within the jurisdiction of this Court.

5. Defendant, Bright Future Investments, Inc., has been named as a party to this action, as required by 26 U.S.C. § 7403(b), because it has or may claim an interest in the property upon which the United States seeks to foreclose its lien.

6. Defendant, Ideal Abilities, has been named as a party to this action, as required by 26 U.S.C. § 7403(b), because it has or may claim an interest in the property upon which the United States seeks to foreclose its lien.

7. Defendant, Tyler County Tax Office, has been named as a party to this action, as required by 26 U.S.C. § 7403(b), because it has or may claim an interest in the property upon which the United States seeks to foreclose its lien.

FACTS

8. Defendant, John Parks Trowbridge, Jr., owes the United States \$3,326,015.01, plus statutory additions accruing after April 7, 2014, in unpaid federal income taxes, penalties, and interest for the 1993 through 1997 tax years.

9. These tax amounts were reduced to judgment in *United States v. Trowbridge, et al.*, Civil Action H-14-27 (S.D. Tex. – Houston Division). A copy of the judgment entered by the United States District Court for the Southern District of Texas is attached as Government Exhibit A.

10. On July 10, 2000, Evelyn Anne Walker conveyed two tracts of contiguous real property and a private road easement in Tyler County Texas, (hereinafter, “Tyler County Property”) to an entity called Ideal Abilities. The legal description of the first tract of real property is attached as Government Exhibit B-1. The legal description of the second tract of real property is attached as Government Exhibit B-2. The legal description of the easement is attached as Government Exhibit B-3.

11. On or about July 26, 2000, the deeds and contracts were recorded with the County

Clerk's Office of Tyler County.

12. On or about July 26, 2000, the deeds and contracts for the conveyances state that, after recording, the documents were to be returned to Ideal Abilities, c/o P. O. Box 60899, Houston, Texas 77205. The contracts were signed by John Parks Trowbridge, Jr., as Executive Trustee of Ideal Abilities.

13. On or about July 6, 2004, Ideal Abilities filed a request for an appraisal hearing regarding the value of the Tyler County real property. The appeal was signed by John Parks Trowbridge, Jr., as the agent of Ideal Abilities with P.O. Box 60899.

14. In May 2009, John Parks Trowbridge, Jr., renewed his application for P.O. Box 60899 and listed Bright Future Investments as the box office holder. Below Bright Future Investments was written "(Serves as management agent for several other organizations)."

15. In 2010, John Parks Trowbridge, Jr., phoned the office of the Deep East Texas Council of Governments and informed the office that he was putting a double-wide mobile home on the Tyler County Property. Further, when the 2012 real property taxes were remitted to the office, the return address on the envelope was P.O. Box 60899.

16. Because of the lack of adequate consideration, the timing of the sale, the close relationship between transferor and transferee, and the retention and continued enjoyment of the property by John Parks Trowbridge Jr., Ideal Abilities holds title to the Tyler County Property merely as a nominee of John Parks Trowbridge Jr.

17. On June 4, 2013, a Notice of Federal Tax Lien against Ideal Abilities, as a nominee of John Parks Trowbridge, was filed in Tyler County. A copy of the Notice of Federal Tax Lien against Ideal Abilities as nominee is attached as Government Exhibit B.

18. Plaintiff, United States of America, has valid and subsisting federal tax liens against Ideal

Abilities, as nominee of John Parks Trowbridge, Jr., and John Parks Trowbridge, Jr. for all property and rights to property in which they have an interest - which includes any interest in the Tyler County Property.

19. The federal tax liens should be foreclosed upon the Tyler County Property, the Tyler County Property should be sold free and clear of all rights, titles, claims, and interests of the parties, and the proceeds of the sale should be distributed according to law.

PRAYER

WHEREFORE, plaintiff, United States of America, respectfully requests that the Court order the following:

A. That the United States has a perfected lien interest in all property and rights to property belonging to defendant, John Parks Trowbridge, Jr., and his nominee, Ideal Abilities.

B. The federal tax lien should be foreclosed upon the Tyler County Property and the Tyler County Property sold free and clear of all rights, titles, claims, and interests of the parties, with the proceeds of the sale being distributed according to law.

DATE: July 7, 2014

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